

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9180 of 2016

Nepal Logistic, Administrative Office at- 126, Chittaranjan Avenue, 2nd Floor, Kolkata- 700073 and Branch Office at- 47, Nagar Palika Jogbani, Town/village- Nagar Panchayat Jogbani, Anchal- Forbesganj, District- Araria through its Authorized Representative- Mr. Chandrashekhar Mandal

.... Petitioner

Versus

1. The State of Bihar through Commissioner, Commercial Tax Department, New Secretariat, Patna
2. Assistant Commissioner of Commercial Taxes, Khagaria Circle, District- Khagaria
3. Circle Tax Officer, Office of Commercial Taxes, Khagaria Circle, District- Khagaria

.... Respondents

Appearance :

For the Petitioner/s : Mr. Anurag Saurav, Advocate
For the Respondent/s :

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 16-08-2016

Heard learned counsel for the parties.

2. The petitioner has invoked the writ jurisdiction of this Court for quashing of the order dated 13th of May, 2016, whereby the truck containing material of the petitioner was seized and a penalty of an amount of Rs.1,51,053/- under section 61(3) read with section 56(4)(b) of the Bihar Value Added Tax Act, 2005 (for short “the Act”) was imposed.

3. It is admitted by the petitioner that goods and the vehicle have since been released on deposit of the amount of penalty.

4. The petitioner has effective alternative statutory remedy under the Act against an order of penalty passed. Therefore, we refrain ourselves from exercising the writ jurisdiction of this Court and relegate the petitioner to avail the alternative statutory remedy provided under the Act, provided the same is availed within 30 days from today.

5. The writ application stands disposed of.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

Narendra/-

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	23.08.2016
Transmission Date	